

Maine Revised Statutes
Title 36: TAXATION
Chapter 704: TOBACCO PRODUCTS TAX

§4404. RETURNS; PAYMENT OF TAX AND PENALTY

Every distributor subject to the licensing requirement of section 4402 shall file, on or before the last day of each month, a return on a form prescribed and furnished by the State Tax Assessor together with payment of the tax due under this chapter. The return must report all tobacco products held, purchased, manufactured, brought in or caused to be brought in from outside the State or shipped or transported to retailers within the State during the preceding calendar month. Every distributor shall keep a complete and accurate record at its principal place of business to substantiate all receipts and sales of tobacco products. [2009, c. 213, Pt. H, §2 (AMD).]

Before July 1, 2012, the return must include further information as the assessor may prescribe and must show a credit for any tobacco products exempted as provided in section 4403. Records must be maintained to substantiate the exemption. Tax previously paid on tobacco products that are returned to a manufacturer because the product has become unfit for use, sale or consumption may be taken as a credit on a subsequent return upon receipt of the credit notice from the original supplier. [2011, c. 441, §3 (AMD).]

Beginning July 1, 2012, the return must include further information as the assessor may prescribe and must show a credit for any tobacco products exempted as provided in section 4403. Records must be maintained to substantiate the exemption. Tax previously paid on tobacco products that are returned to a manufacturer or a distributor because the product has become unfit for use, sale or consumption and for tobacco products that are returned to a distributor that are subsequently destroyed by the distributor may be taken as a credit on a subsequent return. The assessor may either witness the destruction of the product or may accept another form of proof that the product has been destroyed by the distributor or returned to the manufacturer. [2011, c. 441, §4 (NEW).]

A person who is not a distributor licensed pursuant to this chapter who imports, receives or otherwise acquires tobacco products for use or consumption in the State from a person other than a licensed distributor shall file, on or before the last day of the month following each month in which tobacco products were acquired, a return on a form prescribed by the assessor together with payment of the tax imposed by this chapter at the rate provided in section 4403. The return must report the quantity of tobacco products imported, received or otherwise acquired from a person other than a licensed distributor or retailer during the previous calendar month and additional information the assessor may require. [2005, c. 627, §10 (NEW).]

SECTION HISTORY

1985, c. 783, §16 (NEW). 1987, c. 497, §46 (AMD). 2001, c. 382, §3 (AMD). 2005, c. 627, §10 (AMD). 2007, c. 438, §§101,102 (AMD). 2009, c. 213, Pt. H, §2 (AMD). 2011, c. 441, §§ 3, 4 (AMD).

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